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**GIFT, DONATION, TAX
(THIRD REVISED VERSION)**

Abstract: The article is devoted to the analysis of the Old Testament, New Testament and patristic ideas about a gift, donation, church and state tax, taxes and donations in the practice of Christian communities. The article expresses the idea of a great triad of gifts. In several aspects, it discusses the differences between the exchange of gifts and purchase-sale. The article also gives attention to the views of modern Christian authors on church donations and the entrepreneurial income of Christian communities.

Keywords: gift, tax, donation, doctrine, tithe, spiritual, material, patristic

JEL: B410

UDC 330.875

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Introduction

The problem of the redistribution of income and property both within individual communities and in society as a whole is one of the most difficult both in economic and moral aspects.

According to both Christian and Old Testament ideas, the relationship between God and the people created by Him in one aspect is an exchange of gifts, a great triad of gifts. The first gift is the values received by man from the Lord, his abilities, talents, life itself, the image and likeness of God, and the many-sided spiritual gifts. Christians consider the greatest gift of the incarnation of God of the Word, His life among the people, the torment of the cross and death for their salvation. The second gift is a reciprocal gift of man to God, expressed in the fulfillment of God's commandments, dedication to God of his time, his whole life and products of his labor. The Old Testament Jews and Christians realized that the man himself needed this second gift. Thanks to this, he develops the ability and the need to give, the ability, in turn, to receive the third, according to Christian notions, the greatest gift - eternal life in the Kingdom of God.

The sacrifice of man to God must be made with a special inner attitude, with love, and therefore voluntarily and with joy. Such a donation is a full-fledged gift. The absence of such a mental attitude reduces the donation to a tax, a heavy duty. The internal state of a person can reduce a donation to a tax, but it can also raise a tax to a donation. This inner state in the Christian understanding is fundamentally more important than the distinction between fiscal payment and voluntary donations.

The Gifts of Abel and Cain's Offering

The fourth chapter of the Book of Genesis begins with the narration of the first birth of man and the first offering of gifts to God: "Now Abel was a keeper of sheep, and Cain a tiller of the ground. In the course of time Cain

brought to the Lord an offering of the fruit of the ground, and Abel for his part brought of the firstlings of his flock, their fat portions. And the Lord had regard for Abel and his offering, but for Cain and his offering he had no regard" [Genesis 4:2-5]. It is noteworthy that Cain is mentioned first when it comes to giving gifts. Abel is mentioned first when it is said that the Lord accepts the offerings. Abel becomes, as it were, the elder, and Cain becomes the younger, but by his spiritual age. Abel brought a full-fledged donation or gift, the best of the products of his work at the behest of his heart, grateful to the Creator for His gifts. Cain did not have such a state of mind, judging by the rejection of his donations. He rather paid the tax. Abel brings the firstborn and, moreover, the chosen lambs. A loving heart encourages a person to give the love object the best that he has. The acceptance of the gift of Abel was an assessment of his righteousness. Cain brings the fruits of the earth in order to stifle the voice of conscience, reminding him of the gift in return to God. St. Ephraim the Syrian writes about Cain's sacrifice: "Did he really have a shortage of ears of corn to sacrifice good ears, or wood fruits, to choose the best of them? But he did not do it, although it was possible. He did not take care of the ears of good or the fruits of the best. In the soul of the offering, there was no love for the host offering. And since he brought a sacrifice with carelessness, God rejected it, so that Cain would not think that his carelessness is unknown to God, or that gifts to Him are more pleasant than those who bring themselves" [St. Ephraim the Syrian. Interpretation of Genesis 4:3]. St. Gregory of Nyssa gives a very capacious, concise comment on these verses: "Remember also that Abel offered a sacrifice to God from his firstborn sheep and from their fat, and Cain from the fruits of the earth, but not from the best; and that God accepted Abel's sacrifice, but did not accept Cain's gifts. What is the spiritual benefit for us in this story? It consists in the understanding that everything that is done with God's fear and faith is pleasing to God, but He doesn't like what he does but wastefully, but without love "[St. Gregory of Nyssa. Interpretation Gen. 4:3].

The Book of Genesis on the gifts and sacrifices of early humanity

In many chapters of the book of Genesis it is told about offering gratitude to God and giving people gifts to each other. Gratitude sacrifice on a specially arranged sacred altar is mentioned in Chapter VIII. The righteous Noah, coming out of the ark, offered up a burnt offering, selecting the best animals from those that were in increased numbers. This sacrifice became a symbol of repentance for the past sins of humanity and gratitude for salvation during the flood [Genesis 8:20].

The next sacrifice to God is mentioned in the life story of the life of the righteous Abraham [Genesis 12:7-8], whose faith and piety were so great that, according to Christian doctrine, he became the ancestor of the people, in the depths of which, after 55 generations, the Savior was embodied. Returning after the victory over the Chedorlaomer, Abraham met Melchizedek, king of Salem, "the priest of God Most High." the aspect of our question, it is important to note that Melchizedek donated bread and wine to Abraham. Abraham, in answer, "gave him a tenth of all" [Genesis 14:20]. Thus, Abraham laid the foundation for the church tax, later legalized by the Mosaic legislation. The tithe given to Melchizedek became a type of state tax, because Melchizedek was not only a priest, but also a king. It is

noteworthy that Abraham did not accept the gifts of the king of Sodom, but the gifts of Melchizedek accepted with gratitude, showing discretion in accepting gifts [Genesis 14: 23-24]. According to the apostle Paul: “ This “King Melchizedek of Salem, priest of the Most High God, met Abraham as he was returning from defeating the kings and blessed him”; and to him Abraham apportioned “one-tenth of everything” [Hebrews 7:1-2].

Mention of sales transactions are first found in the Book of Genesis in the story of Abraham. It is noteworthy that the objects of these transactions were not products of handicrafts or agriculture, but slaves, land, and the birthright. Subsequently, among the Old Testament Jews, the sale of such assets within Israeli society was either generally prohibited or severely restricted. At the same time, the ancient Jews in relations with foreigners, with the possibility of choosing, preferred to buy and sell, rather than exchange gifts. The exchange of gifts unites, binds and promotes community. On the contrary, buying and selling sets the boundaries of a relationship. This does not impose upon the completion of the transaction any obligations on the seller and the buyer to continue the relationship, maintaining a distance between them and contributing to the preservation of alienation. Probably for this reason, Abraham refused the offer of Efron the Hittite to receive land for burial of the deceased Sarah as a gift, but chose to buy it [Genesis. 23]. The first two transactions described in the book of Genesis were made between the family of Abraham and the Hittites and contributed to maintaining the distance between them. The third transaction is the sale by Esau of the birthright and becomes a visible manifestation of division in the family and enmity between the brothers. Both brothers appear unsightly. It is important to note that the reconciliation of Jacob and Esau, which followed many years later, was accompanied by the giving of rich gifts by Jacob [Genesis 32: 13-21]. It is noteworthy that Jacob sending gifts quietly fell asleep in his camp. In his commentary on this verse of St. Ambrose of Milan points out that Jacob received the highest gift from the Lord - peace of mind. “Perfect virtue has silence and firm peace; therefore, the Lord promised his gift to a more perfect one, saying: I leave the world to you, I give my peace to you (John 14:27). Therefore, perfect people are so easily amenable to earthly things, do not be embarrassed by fear, do not worry about suspicion, do not shake from horror, do not give in to grief, but, as if on a safe shore, have their mind firmly staying in a fixed state against the surging waves of worldly storms” [St. Ambrose. Interpretation at Genesis 32:21].

Gifts are repeatedly mentioned in the biography of righteous Abraham and his descendants. Egyptian Pharaoh, and a little later, Abimelech sought to atone for involuntary guilt before Abraham [Genesis 12:20; 20:14]. The gifts became evidence of the conclusion of the contract between Abimelech and Abraham [Genesis 21:27]. The servant of Abraham presents gifts to the bride of his master's son and her family as a sign of gratitude for agreeing to become the wife of Isaac [Gen. 24:53]. With all the differences in the motives of giving, they were all called upon to become the pledge of further peaceful relations.

The customs of primitive humanity, the understanding of the good as a gift that “is more blessed to give than to accept,” seems to have been preserved by the American Indians for centuries. The meeting of two civilizations after a long separation showed that their views on property, exchange and the accumulation of wealth differ significantly. Indians had

the custom of passing gifts, called potlatch. The Europeans who landed on the American coast were very surprised by this custom. They even gave the Indians a scornful description of "Indian givers". Native Americans were also extremely surprised when they saw that white aliens took away their gifts irrevocably. The Indians expected that the Europeans would give back the gifts presented to them so that the process of giving would not stop. As noted by Michael Naughton and Helen Alford: "Native Americans knew (and we should learn this) that if you don't share the gift, it will spoil the owner. The one who uses the gift for the purpose of selfish accumulation, not allowing it to pass from hand to hand, is also corrupted by it " {Naughton, Alford, 2001: 224}.

Old Testament sacrifices and taxes

The Law of Moses, the Old Testament tradition envisaged both voluntary and obligatory sacrifices to God as well as church and state taxes. Numerous varieties of compulsory and voluntary sacrifices to God had educational and prophetic significance. The sacrifices of unintentional sin were of the utmost importance. Animals were sacrificed, which, according to Old Testament views, died instead of sinning people. The rite of sacrifice, described in detail in Leviticus [Lev 4: 1 - 5:13] symbolized the transfer of people's involuntary sin to the sacrificial animal. There were four types of this sacrifice. Taurus, the most expensive sacrifice, was offered for the sin of the high priest and for the sin of all the people of Israel. The goat was brought for the sin of the governor. A goat or a sheep, and in the case of extreme poverty two pigeons or a turtledoves were sacrificed for the sin of a simple Israelite.

The second type of sacrifice was a burnt offering, when the animal was completely burned after slaughter, symbolizing complete devotion to God. As a burnt offering, they daily offered one annual ram in the morning and evening [Exodus 29: 38-42; Numbers 28: 3]. A bloodless sacrifice consisting of bread, wine, and olive oil supplemented the burnt offering [Leviticus 2].

The next type of victim was a peace sacrifice [Leviticus 3]. Small or large livestock were also sacrificed, but only their fat was burned, the most valuable part, which symbolized giving the best to God. The sacrifices of conscription were also provided for by the Old Testament law [Leviticus 5]. These sacrifices were made in order to recover damages caused by mistake or deliberately. The rite of offering this sacrifice was almost the same as the rite of offering the sin offering.

According to Christian views, the Old Testament sacrifices were, above all, of prophetic importance for Israel. They were, according to the apostle Paul, "the image and shadow of heaven" (Hebrews 8: 5), i.e. the way Christ sacrificed Himself for the sins of mankind. According to St. Ephraim the Syrian, "all those services of the Old Testament were likeness and symbols of this ministry to the church, which in comparison with that turns out to be spiritual and heavenly" [St. Ephraim the Syrian. Interpretation on Hebrews 8:5].

The need for church tax arose with the separation of the clergy class in Hebrew society and the establishment of regular worship. As already noted, it was typified by a tenth part of the spoils of war, given by Abraham Melchizedek, who was the high priest and king. Historically, the institute of tithing was present in many ancient pagan nations, such as the Phoenicians,

Carthaginians, Arabians, Greeks and Romans. Tithing was prescribed by the Law of Moses, according to which Israel was to annually give a tenth of the harvest and offspring of livestock. "All tithes from the land, whether the seed from the ground or the fruit from the tree, are the Lord's; they are holy to the Lord... All tithes of herd and flock, every tenth one that passes under the shepherd's staff, shall be holy to the Lord". [Leviticus 27:30,32]. Among other purposes, the tithe was used to keep the Levites, who did not receive allotments during the division of lands after the conquest of Canaan by the ancient Jews. In turn, the Levites also tithed out the tithes received, which went to the maintenance of the priests [Numbers 18: 21,24, 26-30]. According to the Law, natural tithing could be replaced by monetary tithe, with an increase of 1/5 of the amount. This was called the redemption of tithing [Leviticus 27:31]. The harvest was not collected, and the tithe was not paid on the Sabbath year, which completed the seven-year cycle. Two of the six remaining years differed in that tithing was not to be brought to the sanctuary, but to be given to the Levites who lived nearby, as well as to the poor, widows, orphans, and wanderers [Deuteronomy 14:28]. The historical books of the Old Testament indicate that the tithing order was not carried out in whole or in part in many historical periods. The kings and rulers of the Jews, such as Hezekiah, Nehemiah, repeatedly restored the collection of tithing. The Prophet Malachi reproached the Israelites for paying tithing only partially [2 Chronicles 31: 4-12; Malachi 3: 8-10; Nehemiah 10:38; 12:44; 13: 5-12]. During the time of the Savior's earthly life, the Pharisees extended tithing to all types of income and charged scrupulous separation from the whole tenth part, including mint, root and all sorts of vegetables, to righteousness [Luke 11:42]. Blessed Theophylact Bulgarian notes in the commentary on this verse that the Pharisees sought to fulfill the Law exactly, did it as accurate taxpayers, though forgetting about the more important things arising from the spirit of the Law: "The Pharisees gave tithes and from the most insignificant objects precisely in order not to transgress the Law. If anyone reproached them for pettiness, they referred to the Law, which commanded the priests to bring tithe from all over. Therefore, the Lord says: as you do not neglect this, so it was up to you to do the judgment and the love of God" [Blessed Theophylact of Bulgaria. Interpretation on Luke 11:42].

A specific form of church tax was prescribed donations to the poor and wanderers: "When you reap the harvest of your land, you shall not reap to the very edges of your field, or gather the gleanings of your harvest. You shall not strip your vineyard bare, or gather the fallen grapes of your vineyard; you shall leave them for the poor and the alien" [Leviticus 19:9].

The need to introduce state taxes arose in ancient Israel in connection with the introduction of royal power. The Book of Samuel I describes the transition from the era of judges to royal power. Samuel, the prophet and the last judge of Israel, lists the considerable costs of royal power that the people must bear. He mentions the regular tax, the additional tithe of the crop and offspring of livestock. However, the Israeli people appreciated the benefits of royal authority above its costs [1 Samuel 8: 18-20].

The books of the Old Testament refer to regular direct taxes as well as indirect and extraordinary taxes. Extraordinary taxes were targeted and collected, for example, to build a temple under King Solomon, to pay a huge amount of 1000 talents of silver (several tens of tons) to the Assyrian king Fulu, who threatened to destroy the land of Israel or to pay tribute to the

victorious pharaoh Necho [1 Kings 9:15; 2 Kings 15:19-20; 23:35]. Judging by the historical books of the Old Testament, the kings lost measure when imposing a tax burden on their subjects. Strengthening the tax burden was the reason for the division of a single kingdom into the kingdom of Israel and the kingdom of Judah. King Rehoboam made an attempt to increase taxes by listening to immature advisers: [1 Kings 12: 14,18-19]. At the same time, the Old Testament history shows that during periods of religious recessions, Israelis were reluctant to pay not only state taxes, but also church tithes [Malachi 3: 5-12; 1 Kings 12: 18-19].

At the end of this part should be said about the ancient tradition, which the authors of the books of the Old Testament mention about several times. It is about exemption from any taxation of priests, Levites, singers and other ministers who live on donations and tithing [Genesis 47:26; Ezra 7:24]. The tradition has formed two principles: do not impose taxes on donations and avoid double taxation.

New Testament doctrine of donation and tax

The New Testament doctrine on this issue in a concise form is contained in the words of Jesus Christ about taxes paid to the rulers of the earth, about church tax, and about voluntary donations.

The tax established by the earthly authority must be paid without grumbling and doubt, even if this power is perceived as alien. The disciples of the Pharisees with the Herodians, tempting the Savior, asked Him whether a Jew was allowed to pay the tax to the Roman emperor. "But Jesus, aware of their malice, said, "Why are you putting me to the test, you hypocrites? Show me the coin used for the tax." And they brought him a denarius. Then he said to them, "Whose head is this, and whose title?" They answered, "The emperor's." Then he said to them, "Give therefore to the emperor the things that are the emperor's, and to God the things that are God's" [Matthew 22:18-21].

The patristic comments of this fragment are multidimensional. St. Seraphim of Sarov notes that "neither should public life deny that it legally requires us, in the words of Scripture: "Give therefore to the emperor the things that are the emperor's, and to God the things that are God's" [St. Seraphim of Sarov. Interpretation on Matthew 22:21]. Blessed Jerome of Stridon comments on this fragment as follows: " By His words: give Caesar to Caesar, we must understand the money supply, the money, and God - to God [indicate] the tithes of the first fruits, offerings and sacrifices. He himself paid in a similar way to file for himself and for Peter (Matthew 17), and he gave God to God, fulfilling the will of the Father (John 6:38)" [Blessed Jerome of Stridon, Interpretation on Matthew 22:21]. According to St. John Chrysostom: "Paying tribute does not mean giving, but giving due; in confirmation of this, He points to an image and an inscription ... It is necessary for people to pay homage, and to God - what we are obliged in relation to him" [St. John Chrysostom, 2001: p. 712]. The Apostle Paul expresses the Savior's thought more extensively in his letter to the Romans: "For the same reason you also pay taxes, for the authorities are God's servants, busy with this very thing. Pay to all what is due them—taxes to whom taxes are due, revenue to whom revenue is due, respect to whom respect is due, honor to whom honor is due"[Romans 13:1-7]. St. John Chrysostom, in his commentary on this fragment, says that there should be no doubt about the payment of state taxes and fees by a Christian: "If the

apostle legalized this, when the heathen were the leaders, then all the more it should be now, when we have the heads of believers”[St. John Chrysostom, Interpretations on Rome 13::7-8].

Savior’s teachings on church tax are brief but comprehensive. The Pharisees saw righteousness in the utmost respect for the law. They carefully and scrupulously separated and gave a tenth of all their income. At the same time, they forgot much more important commandments, the first of which is the commandment of love. According to the Savior, tithe is necessary, but this is clearly not enough for righteousness: “But woe to you Pharisees! For you tithe mint and rue and herbs of all kinds, and neglect justice and the love of God; it is these you ought to have practiced, without neglecting the others” [Luke 11:42].

The words of the Savior that He speaks to St. Peter, contains important ideas regarding the payment of taxes in general and church tax in particular. Church tax collectors asked the apostle Peter if his teacher would pay the tax. A church tax of half a shekel, which was paid annually by Israeli men who reached the age of 20, was established after the Babylonian captivity“. These funds were used to support worship in the temple. There is no reliable information whether this tax was mandatory or if it was voluntary. The meaning of the words of the Savior is further enhanced if the tax was voluntary. “What do you think, Simon? From whom do kings of the earth take toll or tribute? From their children or from others?” When Peter said, “From others,” Jesus said to him, “Then the children are free. However, so that we do not give offense to them, go to the sea and cast a hook; take the first fish that comes up; and when you open its mouth, you will find a coin; take that and give it to them for you and me” [Matthew 17:25-27]. The Savior means that He, as the Son of God, could not pay church tax. However, He gives the disciples a wonderful lesson in obedience. The refusal to pay, in addition, could seduce the collectors, who in the Savior saw only a prophet or teacher and, most likely, would explain this refusal with stinginess or disrespect for the temple. According to St. John Chrysostom: “Having shown in advance that He is not subject to tax, then he pays it. The first does so that the students are not tempted; the latter does so that tax collectors are not tempted. He gives a fee, not as obliged to do it, but out of condescension to their weakness”[St. John Chrysostom, 2001: 595]. In his commentary on the letter to the Romans, Origen interprets these verses of the Gospel of Matthew: “Even our Lord, Jesus Christ, while in the flesh, was forced to pay a fee: not because he was forced to pay because he was obliged to do it, but in order not to cause a scandal (Matthew 17:25-26). But even if He paid, who did not have anything Caesarean in himself and in whom the prince of this world did not find anything of his own ... how much more are we obliged to pay these scraps of flesh from our trade”[Origen, Interpretation in Romans 13:07]. It is necessary to pay attention to the way in which the money had been mined for payment of the tax. In the context of our question, it is important to note that the Savior ordered Peter to work in order to obtain a statir. The tax was not paid, therefore, from the money stored by the disciples, i.e. from donations. Thus, the Old Testament rule that donations should not be used to pay taxes was not violated.

The general meaning of the New Testament doctrine of voluntary giving is that it must be made voluntarily. The size of the donation is not absolute, but relative. In the New Testament there are words about the

significant value of even a small sacrifice for Christ: “and whoever gives even a cup of cold water to one of these little ones in the name of a disciple—truly I tell you, none of these will lose their reward.” [Matthew 10:42]. According to St. Gregory of Nyssa: “This command is small and the benefits of obedience are great for God abundantly pays for it. Thus, He does not require anything beyond strength, but whether you do small or great, a reward will follow you corresponding to your free will” [St. Gregory of Nyssa. Interpretation on Matthew 10:42]. Moreover, this applies to those who sacrificed everything that they had for Christ's sake. “And everyone who has left houses or brothers or sisters or father or mother or children or fields, for my name's sake, will receive a hundredfold, and will inherit eternal life” [Matthew 19:29]. Willingness to sacrifice is an important criterion for Christian perfection. The Savior invited the rich young man, who asked him about perfection, to distribute the property to the poor, thereby sacrificing material wealth for the sake of the benefits of future eternal life. The young man was upset, realizing that this was not yet within his power [Matthew 19: 16-22].

The value of voluntary donations is determined not by absolute, but by their relative size. The rich and the poor, therefore, have equal opportunities, despite the difference in their condition. This is the meaning of the words of the Savior, which He spoke to his disciples regarding two mites laid by the poor widow in the treasury of the temple: “Truly I tell you, this poor widow has put in more than all those who are contributing to the treasury. For all of them have contributed out of their abundance; but she out of her poverty has put in everything she had, all she had to live on” [Mark 12:43-44]. Heavenly value as well as the earthly usefulness of goods increases many times as one approaches the “property zero” of a person. Widow's mites were her last money and could serve to satisfy the most urgent need for food. According to the Savior, a monetary unit has different values for the rich and for the poor. Two mites or codrant can save the poor from starvation. At the same time, the codrant is a negligible amount for the rich, the loss of which he simply will not notice. If the poor donate only the codrant, this is a more significant heavenly investment than the sacrifice of dozens of shekels by the rich. St. John Chrysostom in his commentary on this verse also speaks of the equal opportunities of the rich and the poor in making heavenly investments. “When you have to give alms, nothing else is required, but to have a proper mindset. If you say that you don't have money, houses, clothes, and sandals, remember the words of Christ that He said about the widow (Luke 21:3-4), and stop worrying. Even if you are very poor and impoverished, but bring two obolas, do everything in your power, give at least a barley cake, without anything else, you will completely fulfill all that is necessary” [St. John Chrysostom, Interpretations on Mark 12:43]. According to St. Augustine: “What could be greater than that, brethren, that Zacchaeus will enter the kingdom of heaven for half of his estate (Luke 19: 1-10), and a widow for two mites, and both will own it? What could be more significant than the fact that the same Kingdom for the rich is measured by treasures, and for the poor by a vessel of cold water (Matthew 10:42)” [St. Augustine, Interpretations on Mk 12:43].

In the economic thought of the 20th century, this idea was again in demand in the theory of welfare of Arthur Pigou and his followers. Its proponents concluded that moderate redistribution of income in favor of the poorest members of society makes society as a whole richer. Thus, the most

affluent members of society "multiply by sharing." This follows from the assumption, similar to the above, that one additional codrant (dollar, euro, etc.) has less value for wealthy people than for poor people. Increasing the welfare of society through the redistribution of part of the income of wealthy members of society in favor of the less wealthy has become the usual practice of governments in both the developed and developing countries in the modern world. Redistribution is carried out both by the state through the fiscal mechanism, and through voluntary private charity. With the rare exception of some countries, progressive income taxation has become common practice.

Taxes and donations in the practice of Christian communities

The members of the apostolic community, while Jesus Christ was in it, satisfied their modest needs for food, clothing and housing through donations from the people in kind and in cash. According to the evangelists, Judas Iscariot was the treasurer of this community [John 13:29]. The excess of the most necessary, at the same time, was distributed to the poor. In the early Christian community of Jerusalem, founded by the apostles after Pentecost, only voluntary offerings were practiced. Its members initially sacrificed all their property, or rather declared it common and granted the right to dispose of it to the apostles [Acts 4:32]. There was no need for church tax.

The condition in which members of the community refused private property, considering their property directly Lord, lasted, however, a short time. The rapid growth in the number of followers of Christ led to the fact that people began to appear in it for whom the moral bar was raised too high. The Ananias and Sapphira story [Acts 5: 1-11] shows that some members of the early Christian community put family property first. For this reason, in the Christian practice of the following centuries, the property system close to that of the apostolic community was formed only in communal monasteries, in which, along with vows of obedience and refusal of private property, monks also made a vow of celibacy. Most likely, the family property became the reason that in other Christian communities, and subsequently in the Jerusalem community itself, private property was not abandoned. Instead, a separate church property was formed. Just as not everyone is allowed to endure the state of celibacy, so not everyone is given the opportunity to abandon family property. Moreover, this requires a solution of at least two people.

In this regard, the experience of St. Augustine is remarkable. He and his friends, only about ten people, decided to make a pool of all their property and appoint two economists from their own for a year to dispose of this property. They were going to do this so that the other brothers would be free from these problems. One of them, Romanian, who especially advocated for this idea, was a very wealthy man. The plan was not destined to materialize. As St. Augustine writes: "And then it began to occur to us whether the wives would allow it. Some of us were already married, and I wanted to get married. After that our entire well-designed plan crumbled to dust and was discarded ... "[Augustine, 1992: P.155-156]. Many years later, Blessed Augustine became a bishop and abandoned his private property. This example was followed by his clergy who did not have families following Western Christian traditions. He created, in fact, a monastic community outside the monastery. It is noteworthy that those entering the community

did not socialize their property, but distributed it to the poor. Blessed Augustine writes about it this way: "I brought with me nothing but the clothes I always wore ... I began to gather brothers who shared with me my good intentions, like me, who had nothing, like I had nothing, and imitate me. I did this for those who wanted to be with me to live together. I wanted them to do what I did. " [Seipel, 1913: P.116]. I. Seipel called this project a communist experiment. True, they had the wisdom not to start it.

Judging by the sources of those years, the church property of Christian communities of the first centuries was formed thanks to the voluntary donations of their members and external donors. There is also evidence of the existence of a kind of voluntary tax. It was probably introduced when the first sacrificial impulse of Christians composing the community was naturally weakened somewhat. For the Galatian Christians, the Apostle Paul established the tradition of saving on the first day of the week of feasible amounts of his income for subsequent donations [1 Corinthians 16: 1-2]. According to St. Justin, donations, the size of which was determined by the donors themselves, were collected during divine services and placed at the disposal of the bishop. The same author writes about how the collected funds were spent: "Wealthy and willing make donations of their own free will; the collected is kept by the primate, and he helps orphans and widows, also in need due to illness or other reasons, to prisoners and passing strangers, and generally cares for everyone who is in need" [Seipel, 1913: p. 67]. Tertullian also writes about voluntary tax and church budget spending: "We are one in unity of religion, divinity of discipline and bonds of hope ... the elected elders preside, for they earned this honor not by money, but by good witness. Nothing of God is for money. Even if there is something like a budget, then it is not formed from a fee, as it were, for the sale of religion; and everyone makes his modest contribution on the famous day of the month or when he wants, if he wants and can; for no one is forced into it, but participates voluntarily. These are the contributions of piety. These funds are not spent on feasts, drinking and useless gluttony, but on the maintenance and burial of the poor, on boys and girls left without a state and parents, on the elders who can no longer leave the house, on the shipwrecked, as well as those who are in mines, on islands, or in custody for the faith of God and is nourished as a confessor" [Seipel, 1913: p. 67].

In the first three centuries of Christianity in the era of persecution, the confiscation of church property in favor of the imperial treasury was carried out many times. In 313, the Edict of Milan marked the beginning of a new stage in the relationship between the Church and the state. The direction of the flow of material resources has changed. Soon after the edict, church property, including property that was previously confiscated or sold to private individuals, was returned to Christians with compensation from the state. Since then, the states of Christian peoples began to contribute to the collection of church taxes and sometimes became an intermediary in this matter. In the second case, church tax became mandatory and did not differ much from state taxes. The Christian East gravitated toward a central tithe to a greater extent, the Christian West toward a private tithe, legalized by decree of Emperor Charles the Great in 779. At the same time, in the Middle Ages both in the East and in the West, the most important source of income was natural rent from the land plots of monasteries and bishop's departments.

The main sources of Church income in the modern period of church revival in Eastern European countries, which began in the late 1980s, are indirect church tax and voluntary donations. Tithing in modern practice, for example, of the Russian Orthodox Church is absent, unlike, for example, the majority of Protestant denominations. It would seem to be too much of a burden for people recovering after decades of persecution of the Church. The indirect voluntary church tax is shown as the recommended donation amount. Many beginning Christians perceive the recommended amount of donations as a kind of payment for "spiritual services". This is the main disadvantage of indirect voluntary church tax. At the same time, this is a kind of compromise between church tithe, too heavy a burden for most modern Orthodox Christians and a simple collection of donations that gives little money in comparison with the basic needs of the Church.

The difficulty also lies in the fact that modern church organizations in predominantly Orthodox countries are increasingly engaged in the production of goods (print media, church utensils, food products, etc.) and the provision of paid services (food, hotel services, etc.). Revenues from the sale of goods and the provision of services account for an ever-increasing share of church income. Indirect voluntary church tax is often included in the price of such goods and services.

It should be noted that in the Basics of the Social Concept of the Russian Orthodox Church, a distinction is made between donations and entrepreneurial income. Donations are classified as a special form of socio-economic relations, which differs from all types of entrepreneurial revenue from the sale of goods and services. Donations are made by believers to God, not to the priest. This voluntary act is committed by believers for religious purposes [Basics 2000: VII: 4]. Sacrifice is called to support not only the ministers of the Church, but also the whole people of God. A sacrifice dedicated to God is inviolable, which is supported by a tradition that has been observed for several millennia. For these reasons, "... laws governing the finances and economy of the state, in particular state taxation, should not automatically apply to donations" [Basics, 2000: VII: 4]. Moreover, "any infringement of the offerings of believers is a crime against people and God." Unlike donations, entrepreneurial income, which is a compulsory form of church income, "may be taxed" [Basics, 2000: VII: 4]. The word "may" is used not by chance. The state may not tax the church business, choosing this as a form of compensation for damage caused during the years of the dictatorship of the Communist Party through forfeiture and taxation of donations.

Church entrepreneurship is further away from direct donations compared to indirect church voluntary taxes. The search for new sources of church income adequate to modern economic life and to the religious condition of modern people is important. In this regard, the experience of some European countries is interesting. Their citizens are invited to voluntarily pay a small portion (much less than a tithe) of their income in favor of their chosen religious denomination. At the same time, they have the right not to make any deductions.

Sources of church income are an important indicator of the spiritual health of a community. At one extreme there is a voluntary sacrifice of members of the early Christian community of Jerusalem, who "did not call anything of their estate their own, but they all had in common." At the other extreme is business income. Somewhere in the middle is a church tax. The

state in the history of Christian peoples held various positions: from a mediator in collecting church tax to a destroyer of church property. From the point of view of Christian economy, the direction of the movement of society towards a gift or, on the contrary, towards purchase and sale indicates an increase or degradation of this community of people.

Conclusion

The Law of Moses and the Old Testament tradition provided for both voluntary and obligatory sacrifices to God directly or indirectly as well as church and state taxes. The numerous varieties of obligatory and voluntary sacrifices to God established by the Law of Moses were of educational and prophetic significance.

The general meaning of the New Testament doctrine of voluntary donations is that they should be made with inner motivation. The ability to sacrifice is an important criterion for Christian perfection. The value of voluntary donations is determined not by absolute, but by their relative size. The rich and the poor have equal opportunities in this regard, despite the difference in their property status. This is the meaning of the words of the Savior, which He spoke to his disciples about two mites laid by the poor widow in the treasury of the temple. The heavenly value and the earthly usefulness of goods increases many times as one approaches the "property zero" of a person. The widow's sculptures were her last resort and could serve the satisfaction of the most urgent need. According to the Savior, one and the same monetary unit has different values for the rich and for the poor.

Judging by the sources of those years, the church property of Christian communities of the first centuries was formed by the voluntary donations of their members and external donors. There is also evidence of some kind of voluntary tax.

Sources of church income are an important indicator of the spiritual health of a community. At one extreme there is a voluntary sacrifice of members of the early Christian community of Jerusalem, who "did not call anything of their estate their own, but they all had in common." At the other extreme is business income. Somewhere in the middle is a church tax. In the history of Christian peoples, the state occupied various positions: from a mediator in collecting church tax to a destroyer of church property.

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Аннотация: Статья посвящена анализу ветхозаветных, новозаветных и патристических представлений о дарах, пожертвованиях, церковных и государственных налогах, налогах и пожертвованиях в практике христианских общин. В статье раскрывается идея большой триады даров. В нескольких аспектах рассматриваются различия между обменом дарами и куплей-продажей. В статье также уделяется внимание взглядам современных христианских авторов на пожертвования церкви и предпринимательский доход христианских общин.

Ключевые слова: дар, налог, пожертвование, доктрина, десятина, духовный, материальный, христианский, святоотеческий

JEL: B410
UDC 330.875

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